Office:

UILC: 6231.05-00

From:

Sent: Friday, April 16, 2010 10:50:12 AM

To: Cc:

Subject: RE: question

Carryforwards are generally disallowed through computational adjustments rather than through affected item notices of deficiency. See Bob Hambric Chevrolet, 849 F.Supp 500; Cummings v. Commissioner, T.C. Memo. 1996-282; Olson v. U.S. (2nd Cir)